



# राजपत्र, हिमाचल प्रदेश

## हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

बुधवार, 30 दिसम्बर, 2020/9 पौष, 1942

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 82/2020—राज्य कर

शिमला-2, 22 दिसंबर, 2020

सं0ई.एक्स.एन.-एफ.(10)-14/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की

सिफारिशों पर, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:-

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (तेरहवां संशोधन) नियम, 2020 है।

(2) इन नियमों में जैसा अन्यथा उपबंधित है, उसके सिवाय, ये इनके राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 59 के स्थान पर 1 जनवरी, 2021 से प्रभावी निम्नलिखित नियम को प्रतिस्थापित किया जाएगा, अर्थात्:-

“59. जावक प्रदाय के ब्यौरे देने का प्ररूप और रीति—(1) प्रत्येक रजिस्ट्रीकृत व्यक्ति, जो कि एकीकृत माल और सेवाकर अधिनियम 2017 (2017 की 13) की धारा 14 में निर्दिष्ट व्यक्ति से भिन्न है, धारा 37 के अधीन माल या सेवा दानों के जावक प्रदाय के ब्यौरे देने के लिए अपेक्षित है, किसी माल के या तिमाही के लिए, जैसा भी मामला हो, प्ररूप जीएसटीआर-1 में ऐसे ब्यौरे सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, या तो सीधे या आयुक्त द्वारा अधिसूचित सुविधा केन्द्र के माध्यम से, प्रस्तुत करेगा।

(2) रजिस्ट्रीकृत व्यक्ति जिसके द्वारा धारा 39 की उपधारा (1) के परंतुक के अधीन प्रत्येक तिमाही के लिए विवरणी प्रस्तुत करना अपेक्षित है, रजिस्ट्रीकृत व्यक्ति को प्रदान किए गए माल या सेवा या दानों के ऐसे जावक प्रदाय के ब्यौरे, जैसा वह आवश्यक समझे, तिमाही के पहले या दूसरे माह में, प्रत्येक माह में पचास लाख रुपये का संचयी मूल्य तक, बीजक प्रस्तुत करने की सुविधा का उपयोग करते हुए, (जिसे उक्त अधिसूचना में “आई एफ एफ” कहा गया है ) नियम 26 के अधीन विहित रीति में सम्यक रूप से अधिप्रमाणित, सामान्य पोर्टल पर इलेक्ट्रॉनिक रूप से, ऐसे मास के उत्तरवर्ती मास के पहले दिन से उस मास के 13वें दिन तक, प्रस्तुत कर सकता है।

(3) तिमाही के पहले और दूसरे माह में आई एफ एफ का उपयोग करते हुए प्रस्तुत किए गए जावक प्रदाय के ब्यौरे को उक्त तिमाही के लिए प्ररूप जीएसटीआर -1 में प्रस्तुत करना अपेक्षित नहीं होगा।

(4) प्ररूप जीएसटीआर-1 में प्रस्तुत किए गए माल या सेवा या दोनों के जावक प्रदाय के ब्यौरे में निम्नलिखित शामिल होंगे:-

(क) सभी के बीजकवार ब्यौरे-

- (i) रजिस्ट्रीकृत व्यक्ति को किया गया अन्तरराज्यिक और अन्तराज्यिक प्रदाय और
- (ii) अरजिस्ट्रीकृत व्यक्ति को किया गया दो लाख पचास हजार रुपए से अधिक बीजक मूल्य के साथ अन्तरराज्यिक प्रदाय।

(ख) सभी के समेकित ब्यौरे-

- (i) प्रत्येक दर के कर के लिए अरजिस्ट्रीकृत व्यक्ति को किया गया अन्तरराज्यिक प्रदाय और
- (ii) प्रत्येक दर के कर के लिए अरजिस्ट्रीकृत व्यक्ति को किया गया दो लाख पचास हजार रुपए तक बीजक मूल्य के साथ राज्यवार अन्तरराज्यिक प्रदाय।

(ग) पहले जारी किए गए बीजक के लिए, माह के दौरान, जारी किये गए विकलन या प्रत्यय पत्र, यदि कोई हो।

(5) आई एफ एफ का उपयोग करते हुए प्रस्तुत किए गए माल या सेवा या दोनों के जावक प्रदाय के ब्यौरे में निम्नलिखित शामिल होगा—

(क) रजिस्ट्रीकृत व्यक्ति को किए गए अन्तरराज्यिक और अन्तरराज्यिक प्रदाय के बीजकवार ब्यौरे।

(ख) पहले जारी किए गए बीजक के लिए, माह के दौरान, जारी किए गए विकलन और प्रत्यय पत्र, यदि कोई हो।”

3. उक्त नियम में नियम 60 के स्थान पर 1 जनवरी 2021 से प्रभावी निम्नलिखित नियम को प्रतिस्थापित किया जाएगा अर्थात् :—

**“60. आवक प्रदाय के अभिनिश्चित ब्यौरे का प्ररूप और रीति—**(1) आपूर्तिकर्ता द्वारा प्ररूप जीएसटीआर-1 में या आई एफ एफ का उपयोग करते हुए प्रस्तुत किए गए जावक प्रदाय के ब्यौरे संबंधित रजिस्ट्रीकृत व्यक्ति (प्राप्तिकर्ता) को प्ररूप जीएसटीआर 2क के भाग क में, प्ररूप जीएसटीआर 4क में और प्ररूप जीएसटीआर 6क में, जैसा भी मामला हो, साधारण पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से, उपलब्ध कराए जाएंगे।

(2) नियम 63 के अधीन किसी अनिवासी कराधेय व्यक्ति द्वारा प्ररूप जीएसटीआर-5 में प्रस्तुत की गयी विवरणी में बीजक के ब्यौरे साधारण पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में प्रत्यय के प्राप्तिकर्ता को प्ररूप जीएसटीआर 2क के भाग क में को उपलब्ध कराए जाएंगे।

(3) नियम 65 के अधीन किसी इनपुट सेवा वितरक द्वारा प्ररूप जीएसटीआर-6 में प्रस्तुत की गयी विवरणी में बीजक के ब्यौरे साधारण पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में प्रत्यय के प्राप्तिकर्ता को प्ररूप जीएसटीआर 2क के भाग ख में को उपलब्ध कराए जाएंगे।

(4) धारा 39 की उपधारा (3) के अधीन प्ररूप जीएसटीआर-7 में कटौतिकर्ता द्वारा दिए गए स्रोत पर कटौती किए गए कर के ब्यौरे साधारण पोर्टल पर इलेक्ट्रॉनिक माध्यम से प्ररूप जीएसटीआर- 2क के भाग ग में जिससे कटौती की गयी है को उपलब्ध कराए जाएंगे।

(5) धारा 52 के अधीन प्ररूप जीएसटीआर-8 में ई-वाणिज्य प्रचालक द्वारा दिए गए स्रोत पर एकत्र किए गए कर के ब्यौरे साधारण पोर्टल पर इलेक्ट्रॉनिक रूप माध्यम से संबंधित व्यक्ति को प्ररूप जीएसटीआर-2क के भाग ग में उपलब्ध कराए जाएंगे।

(6) प्रविष्टि के बिल पर माल के आयात या किसी विशेष अर्थिक क्षेत्र इकाई या किसी विशेष अर्थिक क्षेत्र विकासकर्ता से घरेलु टैरिफ क्षेत्र में प्रविष्टि के फिर नये लाए गए माल पर संदन एकीकृत कर के ब्यौरे साधारण पोर्टल पर इलेक्ट्रॉनिक माध्यम से प्ररूप जीएसटीआ-2क के भाग घ में उपलब्ध कराए जाएंगे।

(7) रजिस्ट्रीकृत व्यक्ति को प्ररूप जीएसटीआर- 2ख में स्वतः तैयार किया गया इनपुट कर प्रत्यय के ब्यौरे साधारण पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से प्रत्येक माह के लिए उपलब्ध कराया जाएगा और जिसमें निम्नलिखित ब्यौरे होंगे:—

(i) पूर्ववर्ती माह की प्ररूप जीएसटीआर-1 प्रस्तुत कराने की नियत तारीख के ठीक पश्चात् दिन से चालू माह की प्ररूप जीएसटीआर-1 प्रस्तुत कराने की नियत तारीख के बीच में उसके प्रदायकर्ता, जो कि धारा 39 की उपधारा (1) के परन्तुक के अधीन प्रत्येक तिमाही के लिए विवरणी देने के लिए अपेक्षित प्रदायकर्ता से भिन्न है, द्वारा प्ररूप जीएसटीआर-1 में प्रस्तुत किए गए जावक प्रदायों के ब्यौरे,

(ii) प्ररूप जीएसटीआर-5 में अनिवासी कराधेय व्यक्ति द्वारा प्रस्तुत बीजकों के ब्यौरे और प्ररूप जीएसटीआर-6 में इनपुट सेवा वितरक द्वारा अपनी विवरणी में प्रस्तुत बीजकों के ब्यौरे और

उनके प्रदायकर्ता, जो कि धारा 39 की उपधारा (1) के परंतुक के अधीन प्रत्येक तिमाही के लिए विवरणी प्रस्तुत करते हैं, द्वारा प्ररूप जीएसटीआर-1 में या आई एफ एफ का प्रयोग करके प्रस्तुत जावक प्रदायों के ब्यौरे, जैसा भी मामला हो:—

- (क) तिमाही के प्रथम मास के लिए, पूर्ववर्ती तिमाही के लिए प्ररूप जीएसटीआर -1 प्रस्तुत करने की देय तारीख के ठीक पश्चात् दिन से तिमाही के प्रथम मास के लिए आई एफ एफ का प्रयोग करते हुए ब्यौरे प्रस्तुत करने की देय तारीख तक के बीच;
- (ख) तिमाही के दूसरे मास के लिए, तिमाह के पहले मास के लिए आई एफ का उपयोग करते हुए ब्यौरे देने के देय तारीख के ठीक पश्चात् दिन से तिमाही के दूसरे मास लिए आई एफ एफ का उपयोग करते हुए ब्यौरे देने की देय तारीख तक के बीच;
- (ग) तिमाही के तीसरे मास के लिए, तिमाही के दूसरे मास के लिए आई एफ एफ का प्रयोग करते हुए ब्यौरे देने की देय तारीख के ठीक पश्चात् दिन से तिमाही के लिए प्ररूप जीएसटीआर-1 को देने की देय तारीख तक के बीच;
- (iii) मास में प्रविष्टि के बिल पर माल के आयात या किसी विशेष आर्थिक क्षेत्र ईकाई या किसी विशेष आर्थिक क्षेत्र विकासकर्ता से धरेलु टैरिफ क्षेत्र में प्रविष्टि के बिल पर लाए गए माल पर संदत्त एकीकृत कर के ब्यौरे।
- (8) रजिस्ट्रीकृत व्यक्ति को प्रत्येक मास के लिए प्ररूप जीएसटीआर -2ख में विवरण उपलब्ध कराए जाएंगे।
- (i) तिमाही के पहले और दूसरे मास के लिए, धारा 39 की उपधारा (1) के परंतुक के अधीन प्रत्येक तिमाही के लिए विवरणी देने के लिए अपेक्षित रजिस्ट्रीकृत व्यक्ति द्वारा आई एफ एफ में जावक प्रदायों को प्रस्तुत करने की नियत तारीख के पश्चात् दिन, या किसी रजिस्ट्रीकृत व्यक्ति, जो कि धारा 39 की उपधारा (1) के परंतुक के अधीन प्रत्येक तिमाही के लिए विवरणी देने के लिए अपेक्षित रजिस्ट्रीकृत व्यक्ति से भिन्न है, द्वारा प्ररूप जीएसटीआर-1 में जावक प्रदायों को प्रस्तुत करने की नियत तारीख के पश्चात् दिन, इसमें से जो कि पश्चातवर्ती हो;
- (ii) तिमाही के तीसरे माह के लिए, धारा 39 की उपधारा (1) के परंतुक के अधीन प्रत्येक तिमाही के लिए विवरणी देने के लिए अपेक्षित रजिस्ट्रीकृत व्यक्ति द्वारा उक्त माह की जावक प्रदायों को प्ररूप जीएसटीआर-1 में प्रस्तुत करने की नियत तारीख के पश्चात् दिन से।

4. उक्त नियम के नियम 61 में उपनियम (5) के पश्चात् निम्नलिखित उप नियम अंतःस्थापित किए जाएंगे, अर्थात्:—

“(6) एकीकृत माल और सेवा अधिनियम 2017 (2017 का 13) की धारा 14 में निर्दिष्ट व्यक्ति के सिवाय प्रत्येक रजिस्ट्रीकृत व्यक्ति या इनपुट सेवा वितरक या अनिवासी कराधेय व्यक्ति या धारा 10 या धारा 51 या धारा 52 के अधीन कर देने वाला कोई व्यक्ति, जैसा भी मामला हो, उक्त कर अवधि के लिए प्ररूप जीएसटीआर -3ख में विवरणी, साधारण पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से या तो सीधे या आयुक्त द्वारा अधिसूचित सुविधा केन्द्र के माध्यम से उत्तरवर्ती माह के 20 वें दिन तक या उससे पहले प्रस्तुत करेंगे।

परंतु करदाता जिसका पिछले वित्त वर्ष में 5 करोड़ रुपए तक का संकलित आवर्त है जिसके कारबार का मुख्य स्थान हिमाचल राज्य क्षेत्र में है, अक्टूबर, 2020 से मार्च, 2021 के माह के लिए उक्त नियम के तहत प्ररूप जीएसटीआर-3ख में विवरणी, साधारण पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से, उक्त माह के अन्तरवर्ती माह के 24 वें दिन तक या उससे पहले प्रस्तुत करेगा।

5. उक्त नियमों के नियम 61 के स्थान पर 1 जनवरी, 2021 से निम्नलिखित नियम प्रतिस्थापित किया जाएगा, अर्थात्:—

“61. विवरणी प्रस्तुत करने का प्ररूप और रीति.— (1) यथास्थिति, एकीकृत माल और सेवाकर अधिनियम, 2017 (2017का 13) की धारा 14 में निर्दिष्ट व्यक्ति से भिन्न प्रत्येक रजिस्ट्रीकृत व्यक्ति या इनपुट सेवा प्रदाता या अनिवासी कराधेय व्यक्ति या धारा 10 अथवा धारा 51 या यथास्थिति धारा 52 के अधीन कर का संदाय करने वाला व्यक्ति या जो सीधे या आयुक्त द्वारा अधिसूचित सुविधा केन्द्र के माध्यम से इलैक्ट्रॉनिक रूप में प्ररूप जीएसटीआर-3ख में विवरणी सामान्य पोर्टल के माध्यम से नीचे यथाविनिर्दिष्ट—

- (i) धारा 39 की उपधारा (1) के अधीन, प्रत्येक मास या उसके भाग के लिए ऐसी अवधि के उत्तरवर्ती मास के 20वें दिन को या उसके पहले प्रस्तुत करेगा;
- (ii) धारा 39 की उपधारा (1) के परंतुक के अधीन, प्रत्येक तिमाही या उसके भाग के लिए, रजिस्ट्रीकृत व्यक्तियों के वर्ग, जिनके कारबार का मूल स्थान हिमाचल प्रदेश में है, ऐसी तिमाही के उत्तरवर्ती मास के चौबीसवें दिन या उससे पहले करेगा।

(2) उपनियम (1) के अधीन विवरणी प्रस्तुत करने के लिए अपेक्षित प्रत्येक रजिस्ट्रीकृत व्यक्ति, धारा 49 के उपबंधों के अधीन रहते हुए कर, ब्याज, शस्ति, फीस या इस अधिनियम अथवा इस अध्याय के उपबंधों के अधीन संदेय किसी अन्य रकम के लिए इलैक्ट्रॉनिक नगद खाते या इलैक्ट्रॉनिक प्रदाय खाते के विकलन द्वारा उसके दायित्वों का निर्वहन करेगा और विवरणी में ब्यौरे प्ररूप जीएसटीआर-3ख में सम्मिलित करेगा।

(3) प्रत्येक रजिस्ट्रीकृत व्यक्ति जिससे उपनियम (1) के खंड (ii) के अधीन प्रत्येक तिमाही के लिए विवरणी प्रस्तुत करना अपेक्षित है, तिमाही के प्रत्येक पहले दो मास के उत्तरवर्ती मास के पच्चीसवें दिन तक प्ररूप जीएसटीआर-06 में उक्त रकम के निक्षेप द्वारा 39 की उपधारा (7) के परंतुक के अधीन बकाया कर का संदाय करेगा:

परंतु आयुक्त, परिषद् की सिफारिशों पर, अधिसूचना द्वारा कराधेय व्यक्तियों के ऐसे वर्ग के लिए जो उसमें अधिसूचित किए जाएं, प्ररूप जीएसटीआर-06 में उक्त रकम का निक्षेप करने के लिए नियत तारीख का विस्तार कर सकेगा:

परंतु यह और कि राज्य कर या संघ राज्य कर आयुक्त द्वारा अधिसूचित समय सीमा का कोई विस्तार आयुक्त द्वारा अधिसूचित किया गया समझा जाएगा:

परंतु यह और भी कि प्ररूप जीएसटी पीएमटी-06 में निक्षेप करते समय ऐसा रजिस्ट्रीकृत व्यक्ति—

- (क) तिमाही के पहले मास के लिए, इलैक्ट्रॉनिक नगद खाते में अतिशेष को हिसाब में ले सकेगा;
- (ख) तिमाही के दूसरे मास के लिए, पहले मास के लिए बकाया कर को अपवर्जित करते हुए इलैक्ट्रॉनिक नगद खाते में अतिशेष को हिसाब में ले सकेगा।

(4) उपरोक्त उपनियम (3) के परंतुक के अधीन रजिस्ट्रीकृत व्यक्तियों द्वारा निक्षिप्त रकम प्ररूप जीएसटीआर-3ख में उक्त तिमाही के लिए विवरणी फाइल करते समय विकलित की जाएगी और इस प्रकार निक्षिप्त रकम में से इलैक्ट्रॉनिक नगद खाते में अतिशेष में पड़ी हुई, ऐसी रकम के प्रतिदाय के किसी दावे को केवल उक्त तिमाही के लिए प्ररूप जीएसटीआर-03ख में विवरणी फाइल किए जाने के पश्चात् ही अनुज्ञात किया जाएगा।”

6. उक्त नियमों के नियम 61 के पश्चात् निम्नलिखित नियम अंतःस्थापित किया जाएगा, अर्थात्:—

“61 क. तिमाही विवरणी प्रस्तुत करने के लिए चयन की रीति.—(1) धारा 39 की उपधारा (1) के परंतुक के अधीन तिमाही आधार पर विवरणी प्रस्तुत करने के लिए आशयित प्रत्येक रजिस्ट्रीकृत व्यक्ति

इस संबंध में अधिसूचित शर्तों और निर्बंधनों के अनुसार तिमाही आधार पर विवरणी प्रस्तुत करने के लिए पूर्ववर्ती तिमाही के दूसरे मास के पहले दिन से उस तिमाही के जिसके लिए चयन किया जाना है, उस तिमाही के पहले मास के अंतिम दिन तक इलैक्ट्रॉनिक रूप से सामान्य पोर्टल पर उसकी प्राथमिकता उपदर्शित करेगा:

परंतु जहां एक बार ऐसे विकल्प का प्रयोग कर लिया गया है तो उक्त रजिस्ट्रीकृत व्यक्ति भविष्य कर अवधियों के लिए तिमाही आधार पर विवरणी प्रस्तुत करना जारी रखेगा, जब तक कि उक्त रजिस्ट्रीकृत व्यक्ति,—

- (क) इस संबंध में अधिसूचित शर्तों और निर्बंधनों के अनुसार तिमाही आधार पर विवरणी प्रस्तुत करने के लिए अपात्र नहीं हो जाता है; या
- (ख) इलैक्ट्रॉनिक रूप से सामान्य पोर्टल पर मासिक आधार पर विवरणी प्रस्तुत करने का चयन करता है:

परंतु यह और कि रजिस्ट्रीकृत व्यक्ति तिमाही विवरणी प्रस्तुत करने का चयन करने के लिए पात्र नहीं होगा यदि ऐसे विकल्प का प्रयोग करने की तारीख पर बकाया अंतिम विवरणी प्रस्तुत नहीं की गई है।

(2) रजिस्ट्रीकृत व्यक्ति, जिनका चालू वित्तीय वर्ष के दौरान सकल आवर्त पांच करोड़ रुपये से अधिक है, उस तिमाही जिसके दौरान उसका सकल आवर्त 5 करोड़ रुपये से अधिक होता है, वह उत्तरवर्ती तिमाही के पहले मास से इलैक्ट्रॉनिक रूप में सामान्य पोर्टल पर मासिक आधार पर विवरणी प्रस्तुत करने का चयन करेगा।

7. उक्त नियमों के नियम 62 में,

- (i) उपनियम (1) में शब्दों, अंकों, अक्षरों और कोष्ठकों “या हिमाचल प्रदेश की अधिसूचना संख्या 02/2019—राज्य कर दिनांक 7 मार्च, 2019 जोकि हिमाचल प्रदेश के राजपत्र में, संख्या ई.एक्स. एन—एफ(10)—5/2019, दिनांक 8मार्च, 2019 को प्रकाशित हुई, के फायदे के उपभोग द्वारा कर का संदाय” का लोप किया जाएगा;
- (ii) उपनियम (4) में शब्दों, अंकों, अक्षरों और कोष्ठकों “या हिमाचल प्रदेश की अधिसूचना संख्या 02/2019—राज्य कर दिनांक 7 मार्च, 2019 जोकि हिमाचल प्रदेश के राजपत्र में, संख्या ई.एक्स. एन—एफ(10)—5/2019, दिनांक 8मार्च, 2019 को प्रकाशित हुई, के फायदे के उपभोग द्वारा” का लोप किया जाएगा;
- (iii) उपनियम (4) के स्पष्टीकरण में शब्दों, अंकों, अक्षरों और कोष्ठकों “या हिमाचल प्रदेश की अधिसूचना संख्या 02/2019—राज्य कर दिनांक 7 मार्च, 2019 जोकि हिमाचल प्रदेश के राजपत्र में, संख्या ई.एक्स.एन—एफ(10)—5/2019, दिनांक 8मार्च, 2019 को प्रकाशित हुई, के फायदे के उपभोग द्वारा कर संदाय का चयन” का लोप किया जाएगा;
- (iv) उपधारा (6) का लोप किया जाएगा।

8. प्ररूप जीएसटीआर -1 में, अनुदेश में, क्रमांक 17 के उपरांत, निम्नलिखित अनुदेश डाला जाएगा, यामि:—

“18. धारा 46 के परंतुक द्वारा तहत समय—समय पर जारी अधिसूचना द्वारा माल या सेवाओं के लिए उल्लिखित एचएसएन कोड के अंकों की संख्या को उन रजिस्ट्रीकृत व्यक्तियों के वर्ग के लिए निर्दिष्ट करना बाध्य होगा।

9. प्ररूप -2क के पश्चात् निम्नलिखित प्ररूप अतःस्थापित किया जाएगा, अर्थात्:-

"प्ररूप जीएसटीआर 2ख"

स्वतः प्रारूपित आईटीसी विवरण

(प्ररूप जीएसटीआर 1, जीएसटीआर 5, जीएसटीआर 6, जीएसटीआर और आईसगेट से प्राप्त आयात डाटा)

वर्ष	
माह	

1.	जीएसटीआईएन																		
2.	(क) रजिस्ट्रीकृत व्यक्ति का विधिक नाम																		
2.	(ख) व्यापार नाम, यदि कोई हो																		
2.	(ग) सृजित किये जाने की तारीख	दिन/महीना/वर्ष समय HH:MM																	

3, आईटीसी का उपलब्ध सारांश  
(सभी भागों में राशि रुपये में)

क्रम सं०		शीर्षक	जीएसटीआर	एकीकृत	केन्द्रीय	राज्य/संघ	राज्य कर (रु०)	उपकर (रु०)
		परामर्श	3 ख	सारणी	कर (रु०)	कर (रु०)		
क्रेडिट जिसे प्रारूप जीएसटीआर-3ख के तहत लिया जा सकता है								
भाग क उपलब्ध आईटीसी-प्रारूप जीएसटीआर-3ख के संबंधित में क्रेडिट का दावा किया जा सकता है								
I.	अन्य सभी आईटीसी-रिवर्स चार्ज से भिन्न अन्य आपूर्तियां, जोकि पंजीकृत व्यक्तियों द्वारा की गई हों	4 (क)(5)						यदि यह धनात्मक (positive) है तो जीएसटीआर. 3ख को सारणी 4 (क)(5) के अन्तर्गत क्रेडिट प्राप्त की जा सकती है। यदि यह ऋणात्मक (negative) है तो जीएसटीआर-3ख की सारणी 4 (ख)(2) के अन्तर्गत क्रेडिट को वापस कर दिया जाएगा।
ब्यौरा	बी2बी-बीजक							
	बी2बी-डेविट नोट्स							
	बी2बी-बीजक (संशोधन)							
	बी2बी-डेविट नोट्स (संशोधन)							

II	आईएसडी से आंतरिक आपूर्तियां,	4 (क)(4)						यदि यह धनात्मक (positive) है तो जीएसटीआर. 3ख की सारणी 4 (क)(4) के अन्तर्गत क्रेडिट प्राप्त की जा सकती है। यदि यह ऋणात्मक (negative) है तो जीएसटीआर-3ख की सारणी 4 (ख)(2) के अन्तर्गत क्रेडिट को वपिस कर दिया जाएगा।
ब्यौरा	आईएसडी-बीजक							इन आपूर्तियों को कर के भुगतान के लिए जीएस टीआर. 3ख की सारणी 3.1 (घ) में घोषित करना होगा। क्रेडिट को करके भुगतान करने पर जीएस टीआर. 3ख की सारणी 4(क) (3) के अन्तर्गत प्राप्त किया जा सकता है।
	आईएसडी-बीजक (संशोधन)							
III	रिवर्स चार्ज के लिए दायी (liable) आवक प्रदाय	3.1(घ)4(क) (3)						
ब्यौरा	बी2बी-बीजक							
	बी2बी-डेविट नोट्स							
	बी2बी-बीजक (संशोधन)							
	बी2बी-डेविट नोट्स							

IV	माल का आयात	4 (क)(1)						यदि यह धनात्मक (positive) है तो क्रेडिट को जीएसटीआर. 3ख की सारणी 4 (क) (1) के अन्तर्गत प्राप्त किया जा सकता है। यदि यह ऋणात्मक (negative) है क्रेडिट को जीएस टीआर-3ख की सारणी 4 (ख)(2) के अन्तर्गत क्रेडिट को वापिस करना होगा।
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ब्यौरा	आईएमपीजी-विदेश से माल का आयात							
	आईएमपीजी-(संशोधन)							
	आईएमजीएसईजैड विशेष आर्थिक जोन (एसईजैड) से माल का आयात							
	आईएमजीएसईजैड-(संशोधन)							

भाग ख आईटीसी की वापसी-क्रेडिट को जीएसटीआर-3ख के प्रासंगिक शीर्षक में वापस करना होगा

I	अन्य	4 (ख)(2)						यदि यह धनात्मक (positive) है क्रेडिट को जीएसटीआर. 3ख की सारणी 4 (ख)(2) के अन्तर्गत वापस करना होगा। यदि यह ऋणात्मक (negative) है तो क्रेडिट का पुनः दावा किया जा सकता है बशर्ते कि पहले की ऐसी स्थिति में इसको वापस कर दिया गया हो।
ब्यौरा	बी2बी-क्रेडिट नोट्स							
	बी2बी-क्रेडिट नोट्स (संशोधन)							
	बी2बी-क्रेडिट नोट्स (रिवर्स चार्ज) (संशोधन)							
	बी2बी-क्रेडिट नोट्स (रिवर्स चार्ज)							
	आईएसडी-क्रेडिट नोट्स							
	आईएसडी-क्रेडिट नोट्स (संशोधन)							

#### 4. आईटीसी उपलब्ध न होने का संक्षिप्त विवरण

(सभी खण्डों में राशि रु0 में)

क्रम सं0	शीर्षक	जीएसटीआर	एकीकृत केन्द्रीय राज्य/संघ राज्य कर (रु0)	उपकर (रु0)	परामर्श
	3 ख सारणी	कर (रु0)	कर		
क्रेडिट जिसे जीएसटीआर-3ख के तहत नहीं लिया जा सकता है					

भाग क आईटीसी उपलब्ध नहीं								
I	अन्य सभी आईटीसी-रिवर्स चार्ज से भिन्न अन्य आपूर्तियां, जोकि पंजीकृत व्यक्तियों द्वारा की गई हों	लागू नहीं						ऐसी क्रेडिट को जीएसटीआर-3ख में नहीं लिया जाएगा।
ब्यौरा	बी2बी-बीजक							
	बी2बी-डेविट नोट्स							
	बी2बी-बीजक (संशोधन)							
	बी2बी-डेविट नोट्स (संशोधन)							
II	आईएसडी से आवक प्रदाय	लागू नहीं						ऐसी क्रेडिट को जीएसटीआर-3ख में नहीं लिया जाएगा।
ब्यौरा	आईएसडी-बीजक							
	आईएसडी-संशोधन-बीजक							
III	रिवर्स चार्ज के लिए दायी (liable) आवक प्रदाय	3.1 (घ)						कर भुगतान के लिए इन आपूर्तियों की घोषणा जीएसटीआर-3ख की सारणी 3.1(घ) में जाएगी। यद्यपि, उस पर क्रेडिट नहीं होगा।
ब्यौरा	बी2बी-बीजक							
	बी2बी-डेविट नोट्स							
	बी2बी-बीजक (संशोधन)							
	बी2बी-डेविट नोट्स (संशोधन)							

भाग ख आईटीसी की वापसी								
1.	अन्य	4 (ख)(2)						क्रेडिट को जीएस टीआर. 3ख की सारणी 4 (ख) (2) के अन्तर्गत वापिस किया जाएगा।
ब्यौरा	बी2बी-क्रेडिट नोट्स							
	बी2बी-क्रेडिट नोट्स (संशोधन)							
	बी2बी-क्रेडिट नोट्स (रिवर्स चार्ज)							
	बी2बी-क्रेडिट नोट्स (रिवर्स चार्ज) (संशोधन)							
	आईएसडी-क्रेडिट नोट्स							
	आईएसडी-क्रेडिट नोट्स (संशोधन)							

**निर्देश:**

1. प्रयुक्त शब्दावली :-

**क.** आईटीसी-इनपुट टैक्स क्रेडिट

**ख.** बी2बी-बिजनेस टू बिजनेस

**ग.** आईएसडी-इनपुट्स सर्विस डिस्ट्रीब्यूटर

**घ.** आईएमपीजी-इम्पोर्ट ऑफ गुड्स

**ङ.** आईएमपीजीएसईजैड- इम्पोर्ट ऑफ गुड्स फ्रॉम एसईजैड

2. महत्वपूर्ण सलाह :

(क) प्ररूप जीएसटीआर-2ख एक ऐसा विवरण है जिसे आपूर्तिकर्ता द्वारा अपने संबंधित प्ररूप जीएसटीआर-1, 5 और 6 में प्रदान की गई जानकारी के आधार पर तैयार किया जाता है। यह एक अचल विवरण है और एक माह में एक बार उपलब्ध कराया जाएगा। आपूर्तिकर्ता द्वारा अपने संबंधित प्ररूप जीएसटीआर-1, 5 और 6 में से किसी में भी जो दस्तावेज संलग्न किये गये हैं, उसे संबंधित आपूर्तिकर्ता के फाइलिंग की तारीख के अगले प्ररूप जीएसटीआर-2ख में दर्शाया जाएगा। करदाताओं को सलाह दी जाती है कि वो प्ररूप जीएसटीआर-2B का प्रयोग प्ररूप जीएसटीआर-3B में उपलब्ध इनपुट टैक्स क्रेडिट लेने के लिये करें। हालांकि, अतिरिक्त ब्यौरे की स्थिति में, वे संबंधित प्ररूप जीएसटीआर-2क (जिसे वास्तविक समय के आधार पर अद्यतन किया जाता रहता है) में और अधिक ब्यौरों के लिये देख सकते हैं।

(ख) इनपुट टैक्स क्रेडिट को निम्नलिखित स्थितियों में उपलब्ध न हुआ दर्शाया जाएगा :—

- (i) माल या सेवाओं या दोनों की आपूर्ति के उन बीजक या डेबिट नोट में, जहां सीजीएसटी एक्ट, 2017 की धारा 16 की उपधारा (4) के प्रावधानों के अनुसार प्राप्तकर्ता इनपुट टैक्स क्रेडिट का पात्र नहीं होता है।
- (ii) उन बीजक या डेबिट नोट में, जहां आपूर्तिकर्ता (जीएसटीआईएन) और आपूर्ति का स्थान एक ही राज्य में हो और प्राप्तकर्ता दूसरे राज्य में।

हालांकि ऐसी अन्य स्थितियां भी हो सकती हैं जहां करदाता को इनपुट टैक्स क्रेडिट उपलब्ध न हो पाता हो और उसे सिस्टम द्वारा भी तैयार न किया गया हो। वहां करदाता को अपना आंकलन स्वतः करना चाहिए और ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख में वापस कर देना चाहिए।

3. यह देखा जाना चाहिये कि प्ररूप जीएसटीआर-2ख में आपके संबंधित आपूर्तिकर्ताओं द्वारा भरे गये सभी जीएसटीआर-1s, 5s और 6s हो सकते हैं, जो सामान्यतः संबंधित आपूर्तिकर्ता के द्वारा चुने गए विकल्प (मासिक या त्रैमासिक) के आधार पर दो लगातार जीएसटीआर-1 या आईएफएफ भरने की तारीख के बीच भरे गये हैं। जिस तारीख से संबंधित डाटा लिये गए हों उसे सीजीएसटी नियम में उल्लिखित है और ऑनलाइन पोर्टल पर "सलाह देखें" के अन्तर्गत उपलब्ध करा दिया जाता है। उदाहरणार्थ फरवरी माह के जीएसटीआर-2ख में वे सभी दस्तावेज होंगे जो कि उन आपूर्तिकर्ताओं द्वारा भरे गये होंगे जिन्होंने अपने जीएसटीआर-1 को मासिक आधार पर भरने का विकल्प चुनना होगा जो कि 12 फरवरी के 00:00 बजे से लेकर 11 मार्च के 23:59 बजे तक का होगा।
4. इसमें आइसगेट सिस्टम से प्राप्त माल के आयात से संबंधित जानकारी भी शामिल होगी जिसमें विशेष आर्थिक जोन इकाइयों से प्राप्त आपात संबंधी आंकड़े भी शामिल होंगे।
5. यह नोट किया जाना चाहिए कि सेवाओं के आयात पर लगने वाला प्रतिवर्ती प्रदाय कर का प्रत्यय का ब्यौरा इस विवरण में शामिल नहीं किया जाता है और इसे करदाताओं के द्वारा प्ररूप जीएसटीआर-3ख के सारणी 4(क)(2) में दर्शाया जाता रहेगा।

6. सारणी 3 में उस आईटीसी का संक्षिप्त विवरण होगा जो प्ररूप जीएसटीआर-2ख में उत्पन्न करने की तारीख तक उपलब्ध होगा। इसे निम्नलिखित 2 भागों में विभाजित किया गया है।
- क. भाग क में उस क्रेडिट का संक्षिप्त विवरण होगा जिसे प्ररूप जीएसटीआर-3ख की संबंधित सारणी में प्राप्त किया गया हो।
- ख. भाग ख में उस क्रेडिट का संक्षिप्त विवरण होगा जिसे प्ररूप जीएसटीआर-3ख की संबंधित सारणी में वापस किया जाना है।
7. सारणी 4 में उस आईटीसी का संक्षिप्त विवरण होगा जो प्ररूप जीएसटीआर-2ख में उत्पन्न करने की तारीख तक प्राप्त न किया गया हो। इस सारणी में उपलब्ध क्रेडिट को प्ररूप जीएसटीआर-3ख में क्रेडिट के रूप में प्राप्त नहीं किया जाएगा। परन्तु रिवर्स चार्ज के आधार पर कर का भुगतान करने का दायित्व और क्रेडिट नोट्स की प्राप्ति पर क्रेडिट को वापस करने का दायित्व ऐसे आपूर्तिकर्ताओं पर बना रहेगा।
8. करदाताओं को सलाह दी जाती है कि वे यह सुनिश्चित रखें कि प्ररूप जीएसटीआर-2ख में उत्पन्न किया गया डाटा उनके रिकॉर्ड और बही खाते से मेल खाता हो। करदाता यह सुनिश्चित करेंगे कि—
- क. किसी भी परिस्थिति में किसी भी दस्तावेज पर क्रेडिट दोबारा न लें।
- ख. जहां भी जरूरी हो वहां क्रेडिट को वापस कर दिया जाए।
- ग. रिवर्स चार्ज आधार पर कर का भुगतान अवश्य किया जाए।
9. बीजक, क्रेडिट नोट्स, डेबिट नोट्स, आईएसडी बीजक, आईएसडी क्रेडिट और डेबिट नोट्स, प्रविष्टि के बिल का ब्यौरा इत्यादि ऑनलाइन उपलब्ध कराया जाएगा और इसको डाउनलोड किये जाने की सुविधा भी होगी।
10. ऐसी भी स्थिति हो सकती है जहां कर की लागू दर का प्रतिशत भी सरकार के द्वारा अधिसूचित किया जाए। जहां ऐसी दर लागू हो वहां बीजक/दस्तावेजों में एक अलग से कॉलम की व्यवस्था होगी।
11. सारणीवार निर्देश

सारणी सं० तथा शीर्षक	निर्देश
सारणी 3, भाग क, खण्ड I, अन्य सभी आईटीसी-रिवर्स चार्ज से भिन्न आपूर्तियां जो कि पंजीकृत व्यक्तियों द्वारा की गई हों।	<p>i. इस खण्ड में उन आपूर्तियों का ब्यौरा होगा (उनसे भिन्न जिनपर कर का भुगतान रिवर्स चार्ज के आधार पर किया जाना हो) जिनकी घोषणा कर दी गयी हो और आपके आपूर्तिकर्ताओं के द्वारा प्ररूप जीएसटीआर-1 और 5 में जिन्हें दायर कर दिया गया हो।</p> <p>ii. इस सारणी में केवल वही आपूर्तियां दर्शायी जाती हैं जिनपर इनपुट टैक्स क्रेडिट उपलब्ध हों।</p> <p>iii. ऋणात्मक क्रेडिट, यदि कोई हो तो, बी2बी, बीजक और डेबिट नोट्स में संशोधन से हो सकती है। ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख की सारणी 4(ख)(2) में वापस कर दिया जाएगा।</p>
सारणी 3, भाग क, खण्ड II आईएसडी से आवक प्रदाय	<p>i. इस खण्ड में उन आपूर्तियों का ब्यौरा दिया गया होता है जिसको कि किसी इनपुट सर्विस डिस्ट्रीब्यूटर के द्वारा घोषित किया गया है और उसे प्ररूप जीएसटीआर-6 में दायर किया गया हो।</p> <p>ii. इस सारणी में केवल वही आपूर्तियां दर्शायी जाती हैं जिनपर आईटीसी उपलब्ध हों।</p>

	iii. ऋणात्मक क्रेडिट, यदि कोई हो तो, आईएसडी संशोधन-बीजक में संशोधन से हो सकती है। ऐसी क्रेडिट प्ररूप जीएसटीआर-3ख की सारणी 4(ख)(2) में वापस कर दिया जाएगा।
सारणी 3, भाग क, खण्ड III आवक प्रदाय जो कि रिवर्स चार्ज के प्रति दायी हो	<p>i. इस खण्ड में वे सभी आपूर्तियां आती हैं जिनपर कर का भुगतान रिवर्स चार्ज के आधार पर किया जाता जिसकी घोषणा आपके आपूर्तिकर्ता द्वारा की गयी हो और उसे प्ररूप जीएसटीआर-1 में दायर किया गया हो।</p> <p>ii. इस सारणी में केवल वही आपूर्तियां दर्शायी जाती हैं जिनपर आईटीसी उपलब्ध हों।</p> <p>iii. कर के भुगतान के लिए ऐसी आपूर्तियों की घोषणा प्ररूप जीएसटीआर-3ख की सारणी 3.1(घ) में की जाएगी। कर के भुगतान पर क्रेडिट को प्ररूप जीएसटीआर-3ख की सारणी 4(क)(3) के अंतर्गत प्राप्त की जा सकती है।</p>
सारणी 3, भाग क, खण्ड IV माल का आयात	<p>i. इस खण्ड में आपके द्वारा भुगतान किये गये उस आईजीएसटी का ब्यौरा होता है जो कि विदेश या एसईजैड इकाइयों/डेवलपर्स से किये गये माल के आयात पर बिल ऑफ एन्ट्री और उसके संशोधन में किया गया हो। इस ब्यौरे को आइसगेट सिस्टम से निकटतम वास्तविक समय के आधार पर अद्यतन किया जाता रहता है।</p> <p>ii. इस सारणी में उन आयात से संबंधित डाटा होंगे जो कि आप (जीएसटीआईएन) के द्वारा उस महीने में किया गया हो जिस महीने के लिए प्ररूप जीएसटीआर-2ख को तैयार किया जा रहा हो।</p> <p>iii. आइसगेट की संदर्भ तारीख वह तारीख होगी जिस तारीख से प्राप्तकर्ता इनपुट टैक्स क्रेडिट को लेने का पात्र बनता है।</p> <p>iv. इस सारणी में यह भी बताया गया है कि किन बिल ऑफ एन्ट्री में संशोधन हुआ है।</p> <p>v. यह जानकारी आइसगेट से प्राप्त डाटा के आधार पर सारणी में दी जाती है। कोरियर आयात जैसे कतिपय आयातों से संबंधित जानकारी उपलब्ध नहीं हो सकती है।</p>
सारणी 3, भाग ख, खण्ड I अन्य	i. इस खण्ड में प्राप्त क्रेडिट नोट्स और उसके संशोधन का ब्यौरा होता है जिसकी घोषणा आपके आपूर्तिकर्ता द्वारा की गई होती है और उसको उसने अपने प्ररूप जीएसटीआर-1 और 5 में किया होता है।
	ii. ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख की सारणी 4 (ख)(2) के अन्तर्गत वापस कर दिया जायेगा। यदि यह मूल्य ऋणात्मक है तो क्रेडिट का पुनः दावा किया जा सकेगा बशर्ते कि उसको पहले किसी स्थिति में वापिस कर दिया गया हो।
सारणी 4, भाग क, खण्ड I, अन्य सभी आईटीसी-रिवर्स चार्ज से भिन्न आपूर्तियां जोकि पंजीकृत व्यक्तियों के द्वारा की गई हों	<p>i. इस खण्ड में उन आपूर्तियों का ब्यौरा होगा (उनसे भिन्न जिन पर कर का भुगतान रिवर्स चार्ज के आधार पर किया जाना हो) जिन की घोषणा कर दी गई हो और आपके आपूर्तिकर्ताओं के द्वारा प्ररूप जीएसटीआर-1 और 5 में जिन्हें दायर कर दिया गया हो।</p> <p>ii. इस सारणी में केवल वही आपूर्तियां दर्शायी जाती हैं जिन पर आईटीसी उपलब्ध नहीं होती हों।</p>

	iii यह केवल सूचना मात्र के लिए है और ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख में नहीं लिया जाएगा।
सारणी 4, भाग क, खण्ड II, आईएसडी की आवक प्रदाय	<p>i. इस खण्ड में उन आपूर्तियों का ब्यौरा दिया गया होता है जिसको कि किसी इनपुट सर्विस डिस्ट्रीब्यूटर के द्वारा घोषित किया गया है और उसे प्ररूप जीएसटीआर-6 में दायर किया गया है।</p> <p>ii. इस सारणी में केवल वही आपूर्तियां दर्शायी जाती हैं जिनपर आईटीसी उपलब्ध नहीं होती हैं।</p> <p>iii. यह केवल सूचना मात्र के लिए है और ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख में नहीं लिया जाएगा।</p>
सारणी 4, भाग क, खण्ड III आवक प्रदाय जो कि रिवर्स चार्ज के प्रति दायी हो	<p>i. इस खण्ड में उन आपूर्तियों का ब्यौरा होता है जो कि रिवर्स चार्ज के प्रति दायी होती हैं, जिनको घोषणा आपके आपूर्तिकर्ता के द्वारा की गई होती है और उसने उसे अपने प्ररूप जीएसटीआर-1 में दायर किया होता है।</p> <p>ii. इस सारणी में केवल वही आपूर्तियां दर्शायी जाती हैं जिनपर आईटीसी उपलब्ध नहीं होती हैं।</p> <p>iii. कर के भुगतान के लिए ऐसी आपूर्तियों की घोषणा प्ररूप जीएसटीआर-3 ख की सारणी 3.1(घ) में की जाएगी। बहरहाल ऐसी आपूर्तियों पर क्रेडिट उपलब्ध नहीं होगी।</p>
सारणी 4, भाग ख, खण्ड I अन्य	<p>i. इस खण्ड में वे सभी आपूर्तियां आती हैं जिनपर क्रेडिट नोट की पावती एवं संशोधन हो और जिनकी घोषणा आपके आपूर्तिकर्ता द्वारा की गयी हो और उसे प्ररूप जीएसटीआर-1 एवं 5 में दायर किया गया हो।</p> <p>ii. ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख की सारणी 4(ख) (2) के अंतर्गत वापिस कर दिया जाएगा।</p>

आदेश द्वारा,

हस्ताक्षरित/—

प्रधान सचिव (आबकारी एवं कराधान)।

**टिप्पण.**—मूल अधिसूचना जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—13/2017 तारीख 27 जून, 2017 के तहत प्रकाशित किया गया था और अधिसूचना संख्या 79/2020—राज्य कर दिनांक 4-12-2020 जोकि राजपत्र, संख्या ई0एक्स0एन0—एफ(10)—3/2020 दिनांक 22-12-2020 द्वारा प्रकाशित की गई थी, द्वारा अंतिम संशोधन किया गया था।

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*[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 22-12-2020 as required under clause (3) of Article 348 of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 82/2020-State Tax

Shimla-2, the 22nd December, 2020

**No. EXN-F(10)-14/2020.**—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal

Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

**1. Short title and commencement.**—(1) These rules may be called the Himachal Pradesh Goods and Services Tax (Thirteenth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

**2.** In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 59, the following rule shall be substituted with effect from the 1st day of January, 2021, namely: —

**“59. Form and manner of furnishing details of outward supplies.**—(1) Every registered person, other than a person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to subsection (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, - using invoice furnishing facility (hereafter in this notification referred to as the “IFF”) electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in **FORM GSTR-1** for the said quarter.

(4) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the—

(a) invoice wise details of all –

- (i) inter-State and intra-State supplies made to the registered persons; and
- (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(b) consolidated details of all –

- (i) intra-State supplies made to unregistered persons for each rate of tax; and
- (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.

(5) The details of outward supplies of goods or services or both furnished using the IFF shall include the –

- (a) invoice wise details of inter-State and intra-State supplies made to the registered persons;
- (b) debit and credit notes, if any, issued during the month for such invoices issued previously.”.

3. In the said rules, for rule 60, the following rule shall be substituted with effect from the 1<sup>st</sup> day of January, 2021, namely:—

**“60. Form and manner of ascertaining details of inward supplies.—**(1)The details of outward supplies furnished by the supplier in **FORM GSTR-1** or using the IFF shall be made available electronically to the concerned registered persons (recipients) in Part A of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal, as the case may be.

(2) The details of invoices furnished by an non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal.

(3) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal.

(4) The details of tax deducted at source furnished by the deductor under sub-section (3) of Section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal.

(5) The details of tax collected at source furnished by an e-commerce operator under Section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal.

(6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in **Part D** of **FORM GSTR-2A** electronically through the common portal.

(7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of—

- (i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of Section 39, in **FORM GSTR-1**, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the previous month to the due date of furnishing of **FORM GSTR-1** for the month;
- (ii) the details of invoices furnished by a non-resident taxable person in **FORM GSTR5** and details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of Section 39, in **FORM GSTR-1** or using the IFF, as the case may be,—



- (a) for the first month of the quarter, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
- (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
- (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of **FORM GSTR-1** for the quarter;
- (iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

(8) The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-

- (i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in **FORM GSTR-1** by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of Section 39, whichever is later;
- (ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in **FORM GSTR-1** by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.”

4. In the said rules, in rule 61, after sub-rule (5), the following sub-rule shall be inserted, namely:—

“(6) Every registered person other than a person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a nonresident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under Section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the State, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month:

5. In the said rules, for rule 61, the following rule shall be substituted with effect from the 1st day of January, 2021, namely:—

“**61. Form and manner of furnishing of return.**—(1) Every registered person other than a person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of

2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or Section 51 or, as the case may be, under Section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under-

- (i) sub-section (1) of Section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:
- (ii) proviso to sub-section (1) of Section 39, for each quarter, or part thereof, for the class of registered persons whose principal place of business is in the State on or before the twenty-fourth day of the month succeeding such quarter

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of Section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in **FORM GSTR-3B**.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of Section 39, for each of the first two months of the quarter, by depositing the said amount in **FORM GST PMT-06**, by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in **FORM GST PMT-06**, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in **FORM GST PMT-06**, such a registered person may –

- (a) or the first month of the quarter, take into account the balance in the electronic cash ledger.
- (b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in **FORM GSTR-3B**, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been filed.”.

6. In the said rules, after rule 61, the following rule shall be inserted, namely:—

**“61A. Manner of opting for furnishing quarterly return.-** (1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of Section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,—

- (a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or
- (b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.

7. In the said rules, in rule 62,

- (i) in sub-rule (1), the words, figures, letters and brackets “paying tax under section 10 or paying tax by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)5/2019, dated the 8th March, 2019” shall be omitted;
- (ii) in sub-rule (4), the words, figures, letters and brackets “or by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)5/2019, dated the 8th March, 2019” shall be omitted;
- (iii) in the explanation to sub-rule (4), the words, figures, letters and brackets “or opting for paying tax by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)5/2019, dated the 8th March, 2019” shall be omitted;
- (iv) sub-rule (6) shall be omitted.

8. In **FORM GSTR-1**, in the Instructions, after serial number 17, the following instruction shall be inserted, namely:—

“18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.”

9. After **FORM-2A**, the following **FORM** shall be inserted, namely: –

#### “FORM-2B

[See rule 60(7)]

**Auto-drafted ITC Statement**

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

**1. ITC Available Summary**

(Amount in ` in all sections)

Sl. No.	Heading	GSTR-3B table	Integrated Tax ( )	Central Tax ( )	State/UT Tax ( )	Cess ( )	Advisory
<b>Credit which may be availed under FORM GSTR-3B</b>							
<b>Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B</b>							
I	<b>All other ITC-Supplies from registered persons other than reverse charge</b>	<b>4(A)(5)</b>					If this is <b>positive</b> , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B- Debit notes						
	B2B-Invoices (Amendment)						
	B2B- Debit notes (Amendment)						
II	<b>Inward Supplies from ISD</b>	<b>4(A)(4)</b>					If this is <b>positive</b> , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.

Det ails	ISD - Invoices						
	ISD-Invoices (Amendment)						
III	<b>Inward Supplies liable for reverse charge</b>	<b>3.1(d) 4(A)(3)</b>					These supplies shall be <b>declared</b> in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be <b>availed</b> under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Det ails	B2B-Invoices						
	B2B -Debit notes						
	B2B-Invoices (Amendment)						
	B2B -Debit notes (Amendment)						
IV	<b>Import of Goods</b>	<b>4(A)(1)</b>					If this is <b>positive</b> , credit may be availed under Table 4(A)(1) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Det ails	IMPG- Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ- Import of goods from SEZ						
	IMGSEZ (Amendment)						
<b>Part B ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B</b>							
I	<b>Others</b>	<b>4(B)(2)</b>					If this is <b>positive</b> , Credit shall be reversed under Table 4(B)(2) of

							FORMGSTR-3B. If this is <b>negative</b> , then credit may be reclaimed subject to reversal of the same on an earlier instance.
Details	B2B-Credit notes						
	B2B-Credit notes (Amendment)						
	B2B-Credit notes (Reverse charge)						
	B2B-Credit notes (Reverse charge) (Amendment)						
	ISD- Credit notes						
	ISD- Credit notes (Amendment)						

## 2. ITC Not Available Summary

(Amount in ₹ in all sections)

Sl. No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
<b>Credit which may be availed under FORM GSTR-3B</b>							
<b>Part A ITC Available</b>							
I	<b>All other ITC-Supplies from registered persons other than reverse charge</b>	<b>NA</b>					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B- Debit notes						
	B2B-Invoices (Amendment)						
	B2B- Debit notes (Amendment)						
II	<b>Inward Supplies from ISD</b>	<b>NA</b>					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD Amendment - Invoices						
III	<b>Inward Supplies liable for</b>	<b>3.1(d)</b>					These supplies shall be declared

	<b>reverse charge</b>						in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same.
Details	B2B - Invoices						
	B2B- Debit notes						
	B2B-Invoices (Amendment)						
	B2B- Debit notes (Amendment)						
<b>Part B ITC Reversal</b>							
I	<b>Others</b>	<b>4(B)(2)</b>					Credit shall be <b>reversed</b> under Table 4(B)(2) of FORM GSTR 3B.
Details	B2B-Credit notes						
	B2B-Credit notes (Amendment)						
	B2B-Credit notes (Reverse charge)						
	B2B-Credit notes (Reverse charge) (Amendment)						
	ISD- Credit notes						
	ISD- Credit notes (Amendment)						

## Instructions:

1. **Terms Used :—**

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ

**2. Important Advisory:**

(a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1, 5 and 6**. It is a static statement and will be made available once a month. The documents filed by the supplier in any **FORMS GSTR-1, 5 and 6** would reflect in the next open **FORM GSTR-2B** of the recipient

irrespective of supplier's date of filing. Taxpayers are advised to refer **FORM GSTR-2B** for availing credit in **FORM GSTR-3B**. However, in case for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.

b) Input tax credit shall be indicated to be non-available in the following scenarios:—

i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of HPGST Act, 2017.

ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their **FORM GSTR-3B**.

3. It may be noted that **FORM GSTR-2B** will consist of all the **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the HPGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12<sup>th</sup> February to 23:59 hours on 11<sup>th</sup> March.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of **FORM GSTR-3B**.
6. Table 3 captures the summary of ITC available as on the date of generation of **FORM GSTR-2B**. It is divided into following two parts:
  - A. Part A captures the summary of credit that may be availed in relevant tables of **FORM GSTR-3B**.
  - B. Part B captures the summary of credit that shall be reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.
8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that :
  - a. No credit shall be taken twice for any document under any circumstances.



- b. Credit shall be reversed wherever necessary.
  - c. Tax on reverse charge basis shall be paid.
9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
  10. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
  11. Table wise instructions:

Table No. and Heading	Instructions
Table 3 Part A Section I  All other ITC -Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> <li>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</li> <li>ii. This table displays only the supplies on which input tax credit is available.</li> <li>iii. Negative credit, if any may arise due to amendment in B2B–Invoices and B2B – Debit notes. Such credit shall be reversed in Table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ol>
Table 3 Part A Section II  Inward Supplies from ISD	<ol style="list-style-type: none"> <li>i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b>.</li> <li>ii. This table displays only the supplies on which ITC is available.</li> <li>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be reversed in table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ol>
Table 3 Part A Section III  Inward Supplies liable for reverse charge	<ol style="list-style-type: none"> <li>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their <b>FORM GSTR-1</b>.</li> <li>ii. This table provides only the supplies on which ITC is available.</li> <li>iii. These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. Credit may be availed under Table 4(A)(3) of <b>FORM GSTR-3B</b> on payment of tax.</li> </ol>
Table 3 Part A Section IV  Import of Goods	<ol style="list-style-type: none"> <li>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</li> <li>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which <b>FORM GSTR-2B</b> is being generated for.</li> <li>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</li> </ol>

	<p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.</p>
<p>Table 3 Part B Section I</p> <p>Others</p>	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b></p> <p>ii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR- 3B. If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
<p>Table 4 Part A Section I</p> <p>All other ITC - Supplies from registered persons other than reverse charge</p>	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b>.</p>
<p>Table 4 Part A Section II</p> <p>Inward Supplies from ISD</p>	<p>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b>.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b>.</p>
<p>Table 4 Part A Section III</p> <p>Inward Supplies liable for reverse charge</p>	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their <b>FORM GSTR-1</b>.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR- 3B</b> for payment of tax. However, credit will not be available on such supplies.</p>
<p>Table 4 Part B Section I</p> <p>Others</p>	<p>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b></p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR- 3B</b>.</p>

By order,

Sd/-

Pr. Secretary (E&amp;T).

**Note:—** The principal rules were published in the Gazette of Himachal Pradesh, *vide* notification No. EXN-F(10)-13/2017, dated the 27<sup>th</sup> June, 2017, published *vide* number EXN-F(10)-13/2017, dated the 29<sup>th</sup> June, 2017 and last amended *vide* notification No. 79/2020-State tax, dated the 4-12-2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)- 3/2020, dated the 22<sup>nd</sup> December, 2020.

## OFFICE OF THE MUNICIPAL COUNCIL CHAMBA

### ***DOOR-TO-DOOR GARBAGE COLLECTION & DISPOSAL BYE-LAWS 2018***

#### NOTIFICATION

*Dated, the 19th November, 2018*

**No. 1166 MCC/2019.**—The following Bye-laws made by Municipal Council Chamba, for regulating **The Door-to-Door Garbage Collection & Disposal—2018** in exercise of the powers conferred by section 202 and 217 of the Himachal Pradesh Municipal Act, 1994 (Act No. 12 of 1994) read with rule 15 (zf) of the Solid Waste Management Rules, 2016 having been confirmed by State enforcement, as required under section 217 of the aforesaid Acts are here by published for general information, namely.

### ***BYE-LAWS TO REGULATE DOOR-TO-DOOR GARBAGE COLLECTION & DISPOSAL OF MUNICIPAL COUNCIL, CHAMBA***

Notice is hereby given that the said draft rules shall be taken into consideration after the expiry of a period of 30 days from the date on which the copies of the official gazette in which this notification is published are made available to the public.

Objections and suggestions, if any, may be addressed to the Executive Officer, Municipal Council Chamba Distt. Chamba, Himachal Pradesh or by email at [eomcchamba@yahoo.com](mailto:eomcchamba@yahoo.com)

The objections and suggestions which may be received from any person with respect to said draft Rules before the expiry of the period specified above, will be considered by the Municipality.

#### CHAPTER-1

#### GENERAL

**1. Short title and commencement.**—(a) These Bye-laws may be called **The Door-to-Door Garbage Collection and Disposal Bye-laws—2018 of Municipal Council, Chamba** for municipal solid waste management & disposal.

(b) These bye-laws shall come into force on the date of their adoption and publication in the Rajpatra the gazette of Himachal Pradesh Government.

(c) This shall apply to Chamba municipal area.

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**2. Definitions.—**

In these rules, unless the context otherwise requires:—

- (A) **“act”** means the Himachal Pradesh Municipal Act 1994.
- (B) **“bulk waste generator”** means and includes buildings occupied by the Central government departments or undertakings, State government departments or undertakings, local bodies, public sector undertakings or private companies, hospitals, nursing homes, schools, colleges, universities, other educational institutions, hostels, hotels, commercial establishments, markets, places of worship, stadia and sports complexes having an average waste generation rate exceeding 100kg per day.
- (C) **“bye-laws”** means regulatory framework notified by local body, census town and notified area townships for facilitating the implementation of these rules effectively in their jurisdiction.
- (D) **“composting”** means a controlled process involving microbial decomposition of organic matter.
- (E) **“disposal”** means the final and safe disposal of post processed residual solid waste and inert street sweepings and silt from surface drains on land as specified in Schedule I to prevent contamination of ground water, surface water, ambient air and attraction of animals or birds.
- (F) **“domestic hazardous waste”** means discarded paint drums, pesticide cans, CFL bulbs, tube lights, expired medicines, broken mercury thermometers, used batteries, used needles and syringes and contaminated gauge, etc., generated at the household level.
- (G) **“door to door garbage collection”** means collection of solid waste from the door step of households, shops, commercial establishments, offices, institutional or any other non-residential premises and includes collection of such waste from entry gate or a designated location on the ground floor in a housing society, multi storied building or apartments, large residential, commercial or institutional complex or premises.
- (H) **“dry waste”** means waste other than bio-degradable waste and inert street sweepings and includes recyclable and non-recyclable waste, combustible waste and sanitary napkin and diapers, etc.
- (I) **“dump sites”** means a land utilised by local body for disposal of solid waste without following the principles of sanitary land filling.
- (J) **“fine/penalty”** means penalty imposed on waste generators or operators of waste processing and disposal facilities under the bye-laws for non-compliance of the directions contained in these or bye- laws.
- (k) **“municipality”** means the municipal council Chamba of Himachal Pradesh.
- (L) **“non-biodegradable waste”** means any waste that cannot be degraded by microorganisms into simpler stable compounds.

- (M) **"sanitary land filling "** means the final and safe disposal of residual solid waste and inert wastes on land in a facility designed with protective measures against pollution of ground water, surface water and fugitive air dust, wind-blown litter, bad odour, fire hazard, animal menace, bird menace, pests or rodents, greenhouse gas emissions, persistent organic pollutants slope instability and erosion.
- (N) **"sanitary waste"** means wastes comprising of used diapers, sanitary towels or napkins, tampons, condoms, incontinence sheets and any other similar waste.
- (O) **"schedule"** means the schedule indicating the rate in respect of sign boards.
- (P) **"secondary storage"** means the temporary containment of solid waste after collection at secondary waste storage depots or MRFs or bins for onward transportation of the waste to the processing or disposal facility.
- (Q) **"segregation"** means sorting and separate storage of various components of solid waste namely biodegradable wastes including agriculture and dairy waste, non biodegradable wastes including recyclable waste, non recyclable combustible waste, sanitary waste and non-recyclable inert waste, domestic hazardous wastes, and construction and demolition wastes.
- (R) **"service provider"** means an authority providing public utility services like water, sewerage, electricity, telephone, roads, drainage, etc.
- (S) **"user fee/charge"** means a fee imposed by the local body and any entity mentioned in rule on the waste generator to cover full or part cost of providing solid waste collection, transportation, processing and disposal services.
- (T) **"waste picker/Collector"** means a person or groups of persons informally engaged in collection and recovery of re- usable and recyclable solid waste from the source of waste generation the streets, bins, material recovery facilities, processing and waste disposal facilities for sale to recyclers directly or through intermediaries to earn their livelihood. Words and expressions used herein but not defined, but defined in the Environment (Protection) Act, 1986, the Water (Prevention and Control of Pollution) Act, 1974, Water (Prevention and Control of Pollution) Cess Act, 1977 and the Air (Prevention and Control of Pollution) Act, 1981, Himachal Pradesh Municipal Act, 1994 and Solid Waste Management Rules, 2016 shall have the same meaning as assigned to them in the respective Acts and Rules.

## CHAPTER-II

### MANAGEMENT OF MUNICIPAL SOLID WASTE

**3. Municipal Solid Waste Management:**—The Municipal Council Chamba shall establish an integrated Solid Waste Management (SWM) system with an aim to reduce the amount of waste being disposed, while maximizing resources recovery and efficiency. The preferred waste management system shall focus on the following points, namely:—

- (i) **Reduction and reuse at source:**—The most preferred option for Solid Waste Management shall be prevention of waste generation. It will be helpful in reducing the handling, treatment, and disposal costs and specially reduce various environmental impacts such as leachate, air emissions and generation of greenhouse gases.

- (ii) **Waste recycling:**—Recovery of recyclable material resources through a process of segregation, collection and re-processing to create new products shall be the next preferred alternative.
- (iii) **Composting:**—As far as possible the organic fraction of waste shall be composted and used to improve soil health and agricultural production adhering to norms.
- (iv) **Waste-to-Energy:**—Where material recovery from waste is not possible, energy recovery from waste through production of heat, electricity or fuel may be preferred. Bio-methanation, waste incineration, production of Refuse Derived Fuel (RDF) and co-processing of the sorted dry rejects from municipal solid waste are to be commonly adopted “Waste to Energy” technologies.
- (v) **Waste disposal:**—Remaining residual waste, which ideally comprises of inert, shall be disposed in sanitary landfills constructed in accordance with stipulations of the Solid Waste Management Rules, 2016.
- (vi) The Integrated Solid Waste Management system shall be environment friendly. Waste minimization, waste recycling, waste-to-energy strategies and landfill gas capture and use which are promoted in the Solid Waste Management Rules, 2016 shall be adopted for reduction of greenhouse gases.

### CHAPTER-III

#### MUNICIPAL SOLID WASTE COLLECTION & TRANSPORTATION

**4. Segregation & Primary Storage of Municipal Solid Waste:**—(a) It will be prime responsibility of every waste generator/citizen to segregate the waste generated by them in three separate streams namely bio-degradable, non biodegradable and domestic hazardous wastes in suitable covered bins and handover segregated wastes to authorized waste pickers or waste collectors designated by ULBs or Agency Hired by ULBs once a day or at the frequency as decided by respective local body on the timing fixed by the service provider. Every citizen has to pay a fixed monthly rental for the services of door-to- door garbage collection.

(b) Waste generators shall be encouraged to segregate waste and store at source in three separate colour bins *i.e.* **green—for biodegradable waste, blue—for non biodegradable, red—for domestic hazardous waste.**

(c) All institutions with more than 5,000 sqm. area shall, within one year from the date of notification of these bye-laws and in partnership with the Municipal Council ensure segregation of waste at source by the generators, facilitate collection of segregated waste in separate streams, handover recyclable material to either the authorised waste pickers or the authorised recyclers. The bio-degradable waste shall be processed, treated and disposed off through composting or bio-methanation within the premises as far as possible. The residual waste shall be given to the waste collectors or agency as directed by the Municipal Council Chamba.

(d) No person shall organise an event or gathering of more than one hundred persons at any unlicensed place without intimating the Municipal Council, at least three working days in advance and such person or the organiser of such event shall ensure segregation of waste at source and handing over of segregated waste to waste collector or agency as specified by the Municipal Council Chamba.

(e) Used sanitary waste are to be securely wrapped as and when generated in the pouches provided by the manufacturers or brand owners of these products or in a newspaper or suitable biodegradable wrapping material and place the same in the bin meant for non-biodegradable waste or dry waste.

(f) Every street vendor shall keep suitable containers for storage of waste generated during the course of his activity such as food waste, disposable plates, cups, cans, wrappers, coconut shells, leftover food, vegetables, fruits, etc., and shall deposit such waste at waste storage depot or container or vehicle as notified by the Municipality.

(g) Store separately construction and demolition waste, as and when generated, in his own premises and shall dispose off as per the Construction and Demolition Waste Management Rules, 2016.

(h) Bulk waste generators of garden and horticulture waste like park, stadium etc. shall store separately in their premises and dispose of the same as may be prescribed by the Municipal Council Chamba from time to time.

(i) No untreated bio-medical waste, e-waste, hazardous chemicals and industrial waste shall be mixed with municipal solid waste and such waste shall follow the rules specifically separately specified for the purpose.

(j) Every waste generator has to ensure that there is no practice of burning or burying the solid waste generated by him, throwing on streets/open public spaces outside his premises or in the drain or water bodies.

(k) Littering of waste on streets/open space/water bodies/drain shall be fined on the spot. On iterative they will be punishable and can subject to court as per rule.

(l) Time to time awareness generation campaigns should be organised to motivate people. RWA (Resident Welfare Association), Local NGOs, representative of public association and elected local member should be involved in the programme to motivate citizen.

**5. Primary Collection of Municipal Solid Waste:—**(a) Each and every house in the city/town should approach for the primary collection of waste by means of wheel barrow, push cart, tricycle, small auto tipper depending on the size of road available.

(b) Municipal Council Chamba have to arrange for daily door-to-door collection of segregated solid waste from all households including slums and informal settlements, commercial, institutional and other non-residential premises. From multi-storage buildings, large commercial complexes, malls, housing complexes, etc., this may be collected from the entry gate or any other designated location.

(c) Municipal Council Chamba have to establish a system to recognise organisations of waste pickers or informal waste collectors and promote and establish a system for integration of these authorised waste-pickers and waste collectors to facilitate their participation in solid waste management including door-to-door collection of waste.

(d) Municipal Council Chamba have to facilitate formation of Self Help Groups, provide identity cards and thereafter encourage integration of informal waste pickers in solid waste management including door-to-door collection of waste.

(e) Municipal Council Chamba have to collect separately waste from sweeping of streets, lanes and by-lanes daily, or on alternate days or twice a week depending on the density of population, commercial activity and local situation.

(f) Municipal Council Chamba have to collect horticulture, parks and garden waste separately and process in the parks and gardens, as far as possible.

(g) Time for the door-to-door collection services will have to fix by the concern ULBs. Generally timing should be between 6.00 A.M. to 9.00 A.M. For proper waste collection vehicle such as tricycle, auto tipper used for door-to-door garbage collection should be equipped with Alarm with audible decibel fixed as per the rules and timing should be strictly followed by the sanitation workers.

(h) For door-to-door garbage collection from commercial complex, offices and secondary bins timing should be between 9.00 A.M. to 11.00 A.M.

(i) For proper solid waste management & grievance redress Municipal Council Chamba should set up small office/centre in each ward of their boundaries.

(j) Under door-to-door services user charge for collection should be formulated on the following criteria.

Sl. No.	Category of user	User charge on monthly basis (INR)
1.	Household (area less than 2000 sq. feet)	50
2.	Household (area more than 2000 sq. feet)	100
3.	Commercial Complex (Dhabba, sweet shop, coffee houses, provisional stores)	350
4.	Pan shop	80
5.	Tea shop	80
6.	Shops ( Daily needs , clothes )	100
7.	Vegetables & fruits shops ( wholesale)	1000
8.	Vegetables & fruits shops( Retails)	250
9.	Sweets / snacks shop ( big)	400
10.	Offices(2 rooms)	100
11.	Offices (3-5 rooms)	250
12.	Offices (6-10 rooms)	1000
13.	Offices(11-20 rooms)	2000
14.	Offices (more than 20 rooms )	2000 for 20 rooms + 100 per additional room
15.	Bank	500
	Bank Floor Area >1000 sq.feet	750
16.	Govt. Schools	100
17.	Private schools upto 100 students on producing students enrolment certificates	500
18.	Private schools ( more than 100 students )	1500
19.	Bakeries ( small)	500
20.	Bakeries ( manufacturing units )	1200
21.	PG Hostel / Guest house( upto 10 rooms)	500
22.	PG Hostel / Guest house( 11-20 rooms)	1500
23.	PG Hostel / Guest House ( 21-30 rooms)	2500



24.	PG Hostel / Guest House ( more than 30 rooms)	2500 for 30 rooms + 500 per additional room
25.	Dharamshala	550
26.	Factories ( manufacturing unit) other than notify in any category	1500
27.	Workshop (tyre puncture shop)	100
28.	Workshop ( repair shop)	250
29.	Workshop ( repair + spare parts shop )	500
30.	Workshop *( vehicle showroom ,repair & spare parts )	750
31.	Workshop ( those not touching any NH or SH)	300
32.	Restaurants	1500
33.	Restaurants + bars	1700
34.	Cinema hall (theater multiplex)	1500
35.	Govt. Collage	1000
36.	Private Collage	1500
37.	Hospital/ nursing home (upto 50 beds)	1500
38.	Hospital / Nursing home ( 51-100 beds)	2000
39.	Hospital/ nursing home (more than 100 beds)	2000+250 per additional bed
40.	Clinics	150
41.	Clinics with medicines shops	250
42.	Chemist shop	200
43.	Laboratory	200
44.	Banquet hall / Hotel	2000 & 2000 per trip on demand
45.	Special Hotel More than 50 rooms	15000 & 2000 per trip on demand
46.	Vehicle on demand for dumper	3000 per trip
47.	Big malls	2000 per floor
48.	Meat shops ( other than subscribed with chicken waste collection vehicle )	500
49.	Confectionary + Veg. Shop	250
50.	Scrap dealer	400
51.	Street Vendor	100
52.	Cow Dung from cattle at house hold	350
53.	Any other establishment (s) not mentioned above	To be decided by ULB

**Note.**—User charge as prescribed above can be revised by the ULB time to time keeping in view the polluter pay principal to meet the operation and maintenance cost of the services under Solid waste management.

(k) User charge mentioned above for door-to-door services needs to be collected from each and every household & other establishments of all the wards in the municipal boundaries of the ULBs. Users charge decided above, contact person's name & number needs to be conveyed to general public through different media such as display on the vehicles used for these services, hoardings, pamphlets etc. Also, awareness generation campaigns need to be organised.

(l) No manual loading or unloading of waste in compactor should be practised with open hand or without safety measure as per the Solid Waste Management Rules, 2016.

**6. Secondary Storage of Municipal Solid Waste:**—Municipality by their own or with help of Agency hired needs to develop storage bins/ secondary storage points for the collection of waste generated in the town, they will also be responsible to monitor the condition of these bins so that no filthy or unhygienic condition develops around. While establishing or monitoring secondary storage bins following precaution needs to be taken care.

(a) Storage/Secondary storage bins should be designed and develop on the basis of the quantity of waste generated, density of population in the notified municipal boundaries. Minimum distance between two bins should be 500 meters and within radius of 1 Km. maximum numbers of bins should limited upto 5. Established bins must be covered with movable lid and must approachable/connected with metallic or non-metallic road.

(b) Bins provided by Municipal Council or any hired agency should be designed in such a manner so that waste disposed in does not get scattered in open atmosphere and it should be artistic in nature so that it motivates people to dispose their waste in the bins not in open.

(c) Bins placed at designated place by Municipal Council or any hired agency should motivate people to practice waste segregation and it should be placed as per Solid Waste Management Rule, 2016 having colour coding for different types of waste.

® **Green.**—Biodegradable waste (Food Waste, garden waste)

® **Blue.**—Non-Biodegradable waste

® **Red.**—Hazardous or toxics waste

(d) Well-designed Vehicle like auto Tipper/Compactor should be used for the purpose of transportation of waste and evacuating the bins.

(e) All the co-operative society, residential welfare association/society, institutional organisation will be responsible to place suitable quantity of bins approved by the Municipal Council on the fixed place in their compound so that waste generated from there can be stored properly and collected from time to time by the municipal vehicle. User charge for these services fixed by the ULBs should be collected by the authorised person of local body.

(f) It will be prime responsibility of all the waste generators/citizens to store and sell/ handover the recyclable waste to the Ragpickers/ Kabadiwala or person/organisation designated by the Municipal Council. They have to ensure that no such waste is being disposed on the road/drain/secondary storage bins/open space.

(g) Door-to-door garbage collection, secondary storage bins, collection & transportation, processing of waste and disposal of waste in sanitary land fill site, all these services will be provided by Municipal or any hired agency. ULBs will charge user fee for all these services and violator will be fined on the spot or punished and can be subjected to court as per rule.

(h) Waste from the slaughter house, fish market, fruit & vegetable market is biodegradable in nature, so proper storage facility should be designed so that no health hazard spreads from this & facility for composting should be developed to make use of such waste in generating organic manure from it. For ensuring proper disposal of such waste every generator have to ensure best storage facility and segregation of such waste at source and door- to- door collection should be practiced by ULBs to collect 100% of such waste and take to processing plant. On violation, waste generator should be fined on the spot or punished and can be subjected to court as per rule.

(i) Municipal Council Chamba have to establish waste deposition centres for domestic hazardous waste and give direction for waste generators to deposit domestic hazardous wastes at this centre for its safe disposal. Such facility shall be established in a city or town in a manner that one centre is set up for the area of twenty square kilometres or part thereof and notify the timings of receiving domestic hazardous waste at such centres.

(j) Bio medical & industrial waste should not be mixed with municipal waste and such waste should be stored and disposed separately as per the rules applicable. For the disposal of bio-medical waste common bio-medical waste treatment facility (CBMWTF) should be developed in each ULB either separately or on the cluster basis. By paying the fixed user fee such waste can be easily disposed off.

(k) Construction and demolition waste should be stored separately as and when generated, in his/her own premises and shall be disposed off as per the Construction and Demolition Waste Management Rules, 2016. ULBs should fix user charge for transportation and disposal of C&D waste and generator should dispose this waste by paying the charge as per the rules and at the designated place. Disposing of such waste in open space, road side, common place will be treated as illegal and fined as per the rules.

(l) Gardening/Horticultural waste should also be stored separately at source. ULBs should fix a day or two in week and some place where generator should give their waste and from there it should be transported to disposal site.

(m) Dry leaves, plastic and other such waste should not be burnt in open, doing such activity will be treated as illegal and punishable, violator should be fined as per the rules.

(n) Stray animal should be restricted from roaming in and around the waste disposal site & secondary storage bins or any public place in the town.

(o) Every citizen, institutions, office buildings, commercial complexes has to ensure that there is no open discharge of grey water, black water or any other such polluted water in drain, open space or on road which can spread health issues, doing such activity will be treated as illegal and punishable as per the rules.

(p) No person should dispose dead animal or any such material in open space, road side, community park or any other place which can spread pollution and health issues, doing such activity will be treated as illegal and punishable as per the rules.

(q) Municipal Council Chamba have to set up covered secondary storage facility for temporary storage of street sweepings and silt removed from surface drains in cases where direct collection of such waste into transportation vehicle is not convenient. Waste so collected shall be collected and disposed of at regular intervals as decided by the local body.

(r) Municipal Council Chamba can develop bins free solid waste management facility but for this 100% waste collection from the door step of the generator should be ensured.

**7. Secondary Collection & Transportation of Municipal Solid Waste:—**(a) Each storage bins/secondary storage bins should be attended daily by the help of auto tipper, tractor, compactor etc.

(b) Closed vehicle should be used for the transportation of waste. To reduce the frequency of loading and unloading of waste compactor should be used.

(c) Municipal Council Chamba will have to ensure safe storage and transportation of the domestic hazardous waste to the hazardous waste disposal facility.

(d) Transport segregated bio-degradable waste to the processing facilities like compost plant, bio-methanation plant or any such facility. Preference shall be given for onsite processing of such waste.

(e) Transport non-bio-degradable waste to the respective processing facility or material recovery facilities or secondary storage facility. Ensure transportation of construction and demolition waste as per the provisions of the Construction and Demolition Waste Management Rules, 2016.

#### CHAPTER-IV

### MUNICIPAL SOLID WASTE PROCESSING & DISPOSAL

**8. Waste Processing Plant:**—Municipal Council Chamba with help of State Pollution Control Board approval needs to develop solid waste management/processing plant to make use of daily generated biodegradable waste so that it can reduce the quantity of waste being disposed at the sanitary land fill site.

(a) Municipal Council Chamba have to collect waste from vegetable, fruit, flower, meat, poultry and fish market on day to day basis and promote setting up of decentralised compost plant or bio-methanation plant at suitable locations in the markets or in the vicinity of markets ensuring hygienic conditions.

(b) Involve communities in waste management and promotion of home composting, bio-gas generation, decentralised processing of waste at community level subject to control of odour and maintenance of hygienic conditions around the facility.

(c) For processing of Biodegradable Waste Municipal Council have to establish waste processing plant such as composting plant–windrow compost plant, vermin composting plant, waste to energy or any other such technology by their own or with help of any other licensed company/firm/organisation on Build–operate transfer (BOT)/Object Oriented (OO) method.

(d) For processing of mixed recyclable waste Municipal Council have to establish recycling units such as incineration, RDF Plant or other such recycling technology by their own or with help of any other licensed company/firm/organisation on Build– Operate-Transfer (BOT)/Object Oriented (OO) method.

(e) Municipality may also send the non-biodegradable/dry waste as RDF to nearby cement factories for co-processing.

**9. Waste Disposal:**—(a) Municipal Council Chamba have to stop land filling or dumping of mixed waste soon after the timeline for setting up and operationalisation of sanitary landfill is over.

(b) Municipal Council Chamba have to allow only the non-usable, non-recyclable, nonbiodegradable, non-combustible and non-reactive inert waste and pre-processing rejects and residues from waste processing facilities to go to sanitary landfill.

(c) Sites shall meet the specifications as given in Schedule–I of Solid Waste Management Rules, 2016, however, every effort shall be made to recycle or reuse the rejects to achieve the desired objective of zero waste going to landfill.

(d) Municipal Council Chamba have to investigate and analyses all old open dumpsites and existing operational dumpsites for their potential of bio mining and bio-remediation and where so ever feasible, take necessary actions to bio-mine or bio-remediate the sites.

(e) Municipal Council Chamba have to ensure that in absence of the potential of bio-mining and bio- remediation of dumpsite, it shall be scientifically capped as per landfill capping norms to prevent further damage to the environment.

## CHAPTER—V

### MONITORING BY WARD COMMITTEE

**Constitution of Ward Sanitation Committee:—**A Ward Sanitation Committee shall be constituted in each ward of the Municipal Council. The Ward Sanitation Committee shall have 11 to 15 members. The members of the WSC would comprise of ward member, sanitary inspector, tax collector or a designated officer by Municipal Council for each ward, representatives of Residential Welfare Associations (RWAs) of the ward, representatives from slum sanitation committee, representatives of Community Based Organizations (SHGs, youth club etc), local leaders, senior citizens etc. The Ward Sanitation Committee shall oversee the sanitation activity in the ward

## CHAPTER—VI

### STAKEHOLDER'S RESPONSIBILITIES

#### 10. Responsibilities of various stakeholders:—

**10.1 Responsibilities of Waste Generators:—**(a) No waste generator shall throw the waste generated by him on the street, open spaces, drain or water bodies.

(b) No person shall let the dirty water, mud, night soil, cow dung, urine, polluted water from their own house, organisation, commercial establishments to accumulate in their own compound nor let it flow on common streets in a way that the environment gets polluted by foul smell or poses a threat to public health.

(c) To wrap securely used sanitary waste as and when generated in a newspaper or suitable bio- degradable wrapping material and place the same in the domestic bin meant for non-biodegradable waste.

(d) All citizens shall have the responsibility to dispose of the recyclable waste generated in their complexes to the waste pickers authorised by the Municipal Council or waste collector or containers of the Municipal Council and not put it on the road under any circumstances.

(e) All waste generators shall pay user fees as specified in these bye-laws.

(f) No waste generator shall throw, burn or bury the solid waste generated by him on streets, open public spaces outside his premises or in the drain or water bodies,

(g) No dead animals or their remains to be thrown in any public places or any such place, which create any kind of pollution.

(h) If any person is found violating activities prohibited for doing, fine charges shall be collected from the offender by the Municipal Council.

**10.2 Responsibility of Ward Sanitation Committee:—**(a) The Ward Sanitation Committee shall oversee the sanitation and cleanliness activities in ward.

(b) The Ward Sanitation Committee shall act as a grievances redressal point on sanitation issues at ward level.

(c) The Ward Sanitation Committee shall have the power to impose fine on any offender and also have the power to waive of penalties.

(d) The Ward Sanitation Committee will promote home composting, bio-gas generation, decentralised processing of waste at community level subject to control of odour and maintenance of hygiene around the facility.

(e) The Ward Sanitation Committee will give warning to any offenders of these bye-laws. After two warning by the Ward Sanitation Committee or the Municipal Council, penalty shall be collected from the violator as per the provisions of these bye-laws.

**10.3 Responsibility of the Municipal Council Chamba:—**(a) The Municipal Council Chamba shall within its territorial area, be responsible for ensuring daily and throughout the year system of cleaning of all common roads, places, temporary settlements, slums, areas, markets, its own parks, gardens, tourist spots, cemeteries and shall be bound to collect the garbage from the nearest declared storage containers, and transport it every day to the final disposal point in closed vehicles for which the municipal authority may engage private parties on contract or Public Private Partnership mode, apart from its own permanent cleaning staff and vehicles.

(b) The Municipal Council Chamba or the authorized agency engaged by the Municipal Council shall provide and maintain suitable community bins on public roads or other public spaces.

(c) The Municipal Council Chamba for the purpose of managing such sanitation activities in decentralised and regular manner shall designate one ward officer, in every ward to supervise the spots of containers, public toilets, community toilets or urinals in public places, transfer station for public garbage, landfill processing units etc. for final disposal of city's garbage.

(d) The designated ward officer by the Municipal Council shall also be a member of the concerned Ward Sanitation Committee which shall act as the first point of grievance redressal on sanitation issues of the concern ward and meet complaints of citizens on issues of sanitation.

(e) The Municipal Council shall facilitate construction, operation and maintenance of solid waste processing facilities and associated infrastructure on their own or through any agency for optimum utilisation of various components of solid waste adopting suitable technology including the technologies and the guidelines issued by the Ministry of Urban Development from time to time and standards prescribed by the Central Pollution Control Board.

(f) The Municipal Council shall create awareness through Information, Education and communication (IEC) campaign and educate the waste generators on minimal generation of waste, not to litter, re-use the waste to the extent possible, practice segregation of wet bio-degradable waste, dry recyclable and combustible waste and domestic hazardous waste at source, wrap securely used sanitary waste as and when generated in a newspaper or suitable bio-degradable wrapping material and place the same in the domestic bin meant for non-biodegradable waste, storage of segregated waste at source and payment of monthly user fee.

(g) Chemical fertilizers shall be replaced by use of compost in all parks, gardens maintained by the Municipal Council and any other places within two years of notification.

(h) Promote recycling initiatives by informal waste recycling sector.

(i) The Municipal Council shall make efforts to streamline and formalize Solid Waste Management Systems and endeavour that the informal sector workers in waste management (rag pickers) are given priority to upgrade their work conditions and are enumerated and integrated into the formal system of Solid Waste Management in cities.

(j) Ensure that the operator of a facility provides personal protection equipment including uniform, fluorescent jacket, hand gloves, raincoats, appropriate foot wear and masks to all workers handling solid waste and the same are used by the workforce.

(k) Ensure occupational safety of the Municipal Council own staffs and staffs of outsource agency involved in collection, transport and handling waste by providing appropriate and adequate personal protective equipment's.

(l) In case of an accident at any solid waste processing or treatment or disposal facility or landfill site, the officer-in-charge of the facility shall report to the Municipal Council immediately which shall review and issue instructions if any, to the in-charge of the facility.

## CHAPTER—VII

### PROSECUTION & PENALTIES

**11. Prosecution:—**(i) Prosecution can be made on violation of above said rules Under Municipal Solid Waste Management Rules, 2016, Himachal Pradesh Municipal Act, 1994 and Environmental Protection Act, 1986. Even the prosecution can be made on the official/ workers responsible for implementing so called services under the above said Byelaws if they are not performing their task or delaying their responsibility to implement the services.

(ii) Whosoever contravenes the provision of above said Bye-laws shall be in addition to the penalties already mentioned under any act/ rules/ laws/bye-laws for time being in force would be liable for disconnection of water supply, electricity and other civic amenities and the Executive Officer/Secretaries of the ULB may request the competent authorities to withdraw any other services if granted in favour of Institution/Commercial Establishment/person committing the offence.

### 12. Penalties:—

On the violation of above said municipal Bye-laws fixed penalties are as below:

Sl. No.	Offence	Municipal council
1.	Littering by people of residential colony	Rs. 500 per day
2.	Open dumping by shopkeepers	Rs. 1000 per day
3.	Littering/open dumping by restaurants Owners	Rs. 2000 per day
4.	Littering/open dumping by Hotel Owners	Rs. 2000 per day
5.	Littering/open dumping by industries	Rs. 5000 per day
6.	Street vendor like fast-food , chat, ice cream, juice corner etc.	Rs. 250 per day
7.	Open defecation/ urination in public place	Rs. 500 per offence committed
8.	Disposal of dung in open space / public place	Rs. 2000 per day
9.	Disposal of construction & demolition waste in open space / road side/public place by resident.	Rs. 2000 per day

10.	Littering of waste like dung, construction & demolition waste on road while transporting through private tractor/vehicle.	Rs. 2000 per day
11.	Disposal of waste water from house in non-authorized place.	Rs. 2000 per day
12.	Disposal in sewer in non- authorized place	Rs. 5000 per day
13.	Not keeping of closed dust bins in adequate number & quantity by owners mention from SI. No. 2-6.	Rs. 5000 per day
14.	Spilling of oil, Dust, water & other material by road side Motar, Bike, Bicycle repair mechanics.	Rs. 1000 per day
15.	Disposal of skin , feather , blood , flash, or any other material of animal (s) by shopkeeper.	Rs. 2000 per day
16.	Littering by pet animals like dogs, cow, etc on road side/open space/community place.	Rs. 1000 per day
17.	Littering or disposal of waste in front of Marriage hall, community place, exhibition hall, mela ground.	Rs. 5000 per day
18.	Encroachment of Road for by Dhabas or any other such shop and disposing of waste on road side, open space.	Rs. 1000 per day
19.	Encroachment of road for by fruit , vegetable local vendor and disposing of waste on road side, open space.	Rs. 250 per day
20.	Encroachment of Road hair cutting salon and disposing of waste on road side, open space.	Rs. 250 per day
21.	Encroachment & disposal of construction & demolition waste in open space/ road side/public place by Business man , shopkeepers.	Rs. 5000 per day
22.	Disposal of waste by Private Nursing home/hospital, clinics Dispensaries on road side, open space.	Rs. 5000 per day
23.	Non – Segregation of waste at source	
i.	Residents	Rs. 250 for first offence and Rs. 500 for second & subsequent offences in a month.
ii.	Shopkeepers	Rs. 500 for first offence and Rs. 1000 for second & subsequent offences in a month.
iii.	Restaurants owners	Rs. 1000 for first offence and Rs. 2000 for second & subsequent offences in a month.
iv.	Hotel Owners	Rs. 1500 for first offence and Rs. 2500 for second & subsequent offences in a month.
v.	Industrial Establishment	Rs. 3000 for first offence and Rs. 5000 for second & subsequent offences in a month.



vi.	Sweets, snacks, fast food. Ice –creams, sugar cane & other juice and vegetables vendor carts	Rs. 250 for first offence and Rs. 500 for second & subsequent offences in a month.
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**13. Repeal/Contradict:**—Once these bye-laws come into force any other rules, bye-laws, policy with regard to this matter adopted by any ULB will be considered as disaffirm.

Any work done or scheme implemented under any previous rules/bye-laws will not be impugning unless until it is just opposite or completely contrary to the action to be taken under the above said bye-laws.

By order,  
Sd/-  
Executive Officer,  
Municipal Council Chamba.

**In the Court of Sh. Rajender Singh, Assistant Collector Ist Grade, Kupvi,  
District Shimla (H. P.)**

Sh. Ratti Ram s/o Sh. Bhop Singh, resident of Village Dalori, P.O. Dhar Chandna, Tehsil Kupvi, District Shimla, Himachal Pradesh . . Applicant.

*Versus*

General Public

.. Respondent.

**Subject.**—Application u/s 35 to 38 of H.P. Land Revenue Act, 1954 for correction of name in revenue record.

Whereas, Sh. Ratti Ram s/o Sh. Bhop Singh, resident of Village Dalori, P.O. Dhar Chandna, Tehsil Kupvi, District Shimla, Himachal Pradesh has filed an application in this court alongwith copies of Adhaar Card, Nakal Parivar Register and copy of Nakal Jamabandi stating that his fathers name has been recorded in the revenue record as "Moti Ram" wrongly in place of "Bhop Singh" and requested to correct the name of his father in revenue record as "Bhop Singh". He further stated that in the other documents his father name is also recorded as Bhop Singh.

Hence, this proclamation is issued to the general public if they have any objection/claim regarding correction of name of the father of applicant in the revenue record as Bhop Singh instead of Sh. Mohi Ram may file their claim/objections on or before this court within a period of one month from the publication of this notice in the Govt. Gazette, failing which necessary orders will be passed.

Issued under my signature and seal of the court on 10-12-2020.

Seal.

RAJENDER SINGH,  
Assistant Collector, Ist Grade, Kupvi,  
Tehsil Kupvi, District Shimla (H. P.).

**In the Court of Sh. Rajender Singh, Assistant Collector, Ist Grade, Kupvi,  
District Shimla (H. P.)**

Sh. Roop Singh, Narayan Singh s/o Late Sh. Bhau, resident of Village & P.O. Kanda Banah, Tehsil Kupvi, District Shimla, Himachal Pradesh . . Applicant.

*Versus*

General Public

.. Respondent.

*Subject.*—Application u/s 35 to 38 of H.P. Land Revenue Act, 1954 for correction of name in revenue record.

Whereas, Sh. Roop Singh, Narayan Singh s/o Late Sh. Bhau, resident of Village & P.O. Kanda Banah, Tehsil Kupvi, District Shimla, Himachal Pradesh has filed an application in this court alongwith copies of Adhaar Card, Nakal Parivar Register, Shajra Nasv and copy of Nakal Jamabandi stating that their fathers name has been recorded in the revenue record as "Meena" wrongly in place of "Bhau" and requested to correct the name of their father in revenue record as "Bhau". He further stated that in the other documents his father name is also recorded as Bhau.

Hence, this proclamation is issued to the general public if they have any objection/claim regarding correction of name of the father of applicants in the revenue record as Bhau instead of Sh. Meena may file their claim/objections on or before this court within a period of one month from the publication of this notice in the Govt. Gazette, failing which necessary orders will be passed.

Issued under my signature and seal of the court on 10-12-2020.

Seal.

RAJENDER SINGH,  
Assistant Collector, Ist Grade, Kupvi,  
Tehsil Kupvi, District Shimla (H. P.).

**ब अदालत कार्यकारी दण्डाधिकारी, अम्ब, जिला ऊना (हि0 प्र0)**

श्री मुकेश कुमार पुत्र श्री केवल कृष्ण, वासी गांव नालोह, तहसील अम्ब, जिला ऊना (हि0 प्र0)

बनाम

आम जनता

विषय.—शादी पंजीकरण प्रमाण—पत्र जारी करने बारे।

श्री मुकेश कुमार पुत्र श्री केवल कृष्ण, वासी गांव नालोह, तहसील अम्ब, जिला ऊना (हि0 प्र0) ने एक दरखास्त प्रस्तुत की है जिसमें उसने लिखा है कि उसकी शादी श्रीमती इंदु कुमारी पुत्री श्री रामपाल, वासी गांव जन्दोह, तहसील अम्ब, जिला ऊना (हि0 प्र0) में दिनांक 09-04-2015 को मुताबिक हिन्दू रीति-रिवाज के साथ हुई है का पंजीकरण किया जाकर उसे शादी प्रमाण—पत्र दिया जावे।

अतः इस नोटिस के माध्यम से समस्त जनता तथा सम्बन्धित रिश्तेदारों को सूचित किया जाता है कि यदि किसी को शादी पंजीकरण बारे कोई एतराज/आपत्ति हो तो वह दिनांक 05-01-2020 को प्रातः 10.00 बजे या उससे पहले असातन या वकालतन हाजिर अदालत होकर अपनी स्थिति/एतराज प्रस्तुत कर सकता है। निश्चित तिथि पर कोई एतराज प्राप्त न होने की सूरत में प्रार्थी को शादी पंजीकरण प्रमाण-पत्र जारी कर दिया जायेगा। अतः बाद में कोई उजर काबिले समायत न होगा।

आज दिनांक 04-12-2020 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी हुआ है।

मोहर।

हस्ताक्षरित/—  
कार्यकारी दण्डाधिकारी,  
अम्ब, जिला ऊना (हि0 प्र0)।

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**In the Court of Marriage Officer-cum-Sub-Divisional Magistrate, Bangana, District Una,  
Himachal Pradesh**

In the matter of :

1. Sh. Virender Kumar s/o Sh. Om Parkash, r/o Village Turkal, P.O. Budhan, Tehsil Bangana, District Una (H.P.).

2. Savita Chandla d/o Sh. Yash Pal, r/o Village Behdala, Tehsil & District Una (H.P.)  
.. Applicants.

*Versus*

General Public

*Subject.*—Application for the registration of Marriage under section 15 of the Special Marriage Act, 1954 (H.P.).

Sh. Virender Kumar s/o Sh. Om Parkash, r/o Village Turkal, P.O. Budhan, Tehsil Bangana, District Una (H.P.) and Savita Chandla d/o Sh. Yash Pal, r/o Village Behdala, Tehsil & District Una (H.P.) at present w/o Sh. Virender Kumar s/o Sh. Om Parkash, r/o Village Turkal, P.O. Budhan, Tehsil Bangana, District Una (H.P.) have filed an application alongwith affidavits in the court of undersigned under section 15 of the Special Marriage Act, 1954 (H.P.) that they have solemnized their marriage on 30-11-2020 according to Hindu rites and customs at Mata Jamasni Devi Mandir, Sarian, Tehsil Bangana, District Una (H.P.) and they are living together as husband and wife since then. Hence, their marriage may be registered under section 15 of the Special Marriage Act, 1954 (H.P.). Therefore, the general public is hereby informed through this notice that any person who has any objection regarding this marriage, can file the objection personally or in writing before this court on or before 15-01-2021 after that no objection will be entertained and marriage will be registered.

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Issued today on 2nd December, 2020 under my hand and seal of the court.

Seal.

Sd/-

*Marriage Officer-cum-Sub-Divisional Magistrate,  
Bangana, District Una, Himachal Pradesh.*